

EXHIBIT B

Veeco TurboDisc
Tentative Findings
10/31/2004

<u>Risks</u>	<u>Income Statement Effect 9/30/04</u>	<u>Income Statement Effect 10/31/04</u>	<u>Total</u>
Unsupportable balances in the WIP variance account	(1,086,777)	(461,488)	(1,548,265)
Overstatement of Taiwan inventory returns	(252,468)	0	(252,468)
Unsupportable balances in the manual inventory adjustment account			
Return to Vendor	(350,311)	-	(350,311)
Glove Box Used as training tool	(223,845)	-	(223,845)
Miscellaneous Taiwan Inventory Returns	(136,584)	-	(136,584)
Employee Stock Purchase Plan			
Underaccrual of Saman Commission	(180,000)	(180,000)	(180,000)
Underaccrual of stay bonuses	(150,000)	(150,000)	(150,000)
Warranty Underaccrual	(250,000)	-	(250,000)
Receipts Not Vouchered	-	-	-
	(2,629,985)	(461,488)	(2,629,985)
		(3,091,473)	(3,091,473)
		(1,000)	(1,000)
<u>Recoveries</u>			
Understatement of overhead application rate on WIP inventory			
Warranty part recoveries			
	0	0	0
<u>Net Amount of Risk</u>	<u>(2,629,985)</u>	<u>(461,488)</u>	<u>(3,091,473)</u>